

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Craig Coleman
DOCKET NO.: 04-26619.001-R-1
PARCEL NO.: 03-17-117-028-0000

The parties of record before the Property Tax Appeal Board are Craig Coleman, the appellant, and the Cook County Board of Review.

The subject property consists of a 9,298 square foot lot which has been improved with a two-story single family dwelling that contains 3,206 square feet of living area and was built in 1987. The dwelling features a partial crawl space foundation and a partial basement, a fireplace, central air conditioning, and an attached two-car garage. The property is located in Arlington Heights, Wheeling Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. No dispute was raised with regard to the land assessment. The appellant provided data in a detailed grid analysis on four comparables with the same classification, similar in size and use to the subject and located within approximately .42 miles from the subject; in addition, appellant submitted an additional two comparables with only nominal data including the address, size, land assessment, improvement assessment, total assessment, and improvement assessment per square foot.

The four detailed comparables ranged in size from 3,176 to 3,376 square feet of living area and had improvement assessments ranging from \$38,678 to \$41,554 or from \$11.83 to \$12.59 per square foot of living area. The appellant also submitted

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	7,438
IMPR.:	\$	40,697
TOTAL:	\$	48,135

Subject only to the State multiplier as applicable.

evidence of the subject's 2004 total assessment of \$49,300. The appellant indicated the subject had an improvement assessment of \$41,862 or \$13.06 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$38,451 or \$11.99 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

The appellant also submitted documentation establishing that the subject property's 2005 total assessment was reduced to \$48,135.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided detailed data on four comparables. The appellant's evidence disclosed the subject had an improvement assessment of \$41,862 or \$13.06 per square foot of living area, which is above the range established by the four detailed comparables presented.

In addition, the Property Tax Appeal Board finds the appellant submitted the subject parcel's assessment change notice for the 2005 assessment year. The notice lists the subject's original assessor assessment of \$49,300 and a Cook County Board of Review final assessed value for 2005 of \$48,135. The notice also disclosed the assessment was subject to equalization by the state. The Property Tax Appeal Board finds this assessment change notice lends further support that the subject's assessment should be reduced for the 2004 assessment to mirror the Cook County assessment finding for tax year 2005. In 400

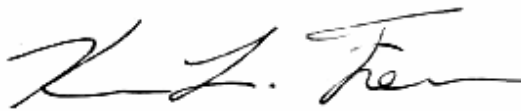
Condominium Association v. Tully, 79 Ill. App. 3d 686 (1st Dist. 1979), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill. 2d 84, 90, 322 N.E.2d 833, 836 (1974)).

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.